App F IX 4

Previous References (1941 Ml) Ml File No 129 — 41

Serial Nos 1, 2, 3, 4

Later References

Ml 10-42-68, 147, 148

Ml 10-44-86, 87

GENERAL AND REVENUE SECRETARIAT

Serial Nos One

Part B for Octr 1941

SUBJECT

Revision of the scales of pay of the Ochon Establishment — Bangalore City Municipality

To the Municipal Comr, Bangalore City,
thro the Resident
Comptroller
Revenue Comr
L 3065-7 Dy 23 10-41
Sanctions the —

B/22/1/42

7378
L

General and Revenue Secretariat | File No | of 194 | [App F III-2

Serial No

From The Comptroller
PO 824/L.A.D Dy 31-5-40
Forwards for information and orders a copy of the report on the Special audit of the accounts of the Octroi office conducted by the Senior Local Auditor, attached to the mfp.

1) It is reported that two sums Rs 106-4-8 & Rs 285/- have been defalcated & that the amounts have since been made good & that the defalcation was not due to the defect in the existing rules or System of accounting but was due to the failure on the part of the supervising staff to observe the fundamental rules.

2) The auditor in para 10 of his report has suggested that the revision of the Octroi ~~office~~ establishment is urgently called for & that he is of opinion that the posting of an official with some status & who is in a position to pay a substantial cash security is necessary.

3) The comptroller has also endorsed the opinion of the Auditor

4) If approved, the mf comm will be

7/6

NOTE—C ntn Sheet

7378

ML File No of 1939 | General and Revenue Secretariat

Serial No

requested to submit suitable proposals for the revision of the estate

Put up for orders

11/8/40 5) A copy of the comptroller's letter and of the auditor's report will be sent to the ML Govt for a report

Govt 8/8/40

Law Secy) 9/8

SECY LAND DEPT 8 5 11 10 JUNE 1940 GOVT OF MYSORE

6) Hm 10/8

7) Ruled with a draft letter for appl

11/8 for

8) Done 11/8/40

To the ML Commr, Pondy, thro DOs 7

No L 10382 Dy 21-8-40

Calls for a report in the matter of the revision of the Ootacamund estate etc

9) No reply has yet been received from the ML Commr submit both a draft reminder for appl

TYPING SECTION 11 SEP 1940 SECRETARIAT

10/9 for

Issued No L 2058 Dy 12/9/40 11 9 40

Revision of the Scale of pay of the ection 7378 / 3740 / 2 Department Directly-

General and Revenue Secretariat ML File No 97 of 1939 [App F III-2

Serial No

From the ML Commnr, Bcg. this D/L No A1 289/39 Dt 20-1-41 41
Forwards proposals for the revision of the scale of Pay of the Actor establishment of the city Regt as called for

"M"

11) Revision proposals were called for as suggested by the Comptroller in his audit Note on the accounts of the action office (Vide Para 10 of the audit Notes)
12) The proposition statement has not been Verified either by the auditors attached to the ML office or by the Comptroller
13) If appd, the file will be sent first officially to the Comptroller for Verification & return of the proposition statement before noting upon the proposals
14) Submitted for orders

28/1/41

Dr O No 2 147
Dt 5-2-41

15) Forwarded with compliments to the Comptroller & Controller of Government for verification & return

By order
for Treasurer

No 491/Spl W/5-3-41 5-2-41

From L O No 481/C L A D dated 27th Feb, 1941 4th March

16) Returned with compliments
17) The proposition statement is checked and the extra

C L A D

NOTE-C 481/S/5
INCALCU-

Dr O No 55/CLAD
10/1/1941

378-
1/2

File No | of 194 | General and Revenue Secretariat

Serial No

extra cost due to the proposed revision will be Rs 609/- p m or Rs 7,308/- P A as against Rs 548-4-0 p m or Rs 6,579/- P A worked out by the Municipal Commissioner (Vide corrections in the proposition statement)

M Viraraghavan
Comptroller

5/3/47

18) Submitted The scales of Pay of the Octroi Deptt of the City Mcpy was revised so far back in the year 1922. The auditors of the Comptrollers office have on the various audit reports of the Mcpy suggested the revision of the scales of the establishment of this Deptt with a View to improve the prospects of the officials so that the leakage of Revenue from this source may be minimised. This estt is attending to the collection of tolls also

19) As suggested by the Comptroller, the Mcpal Commr was asked to submit proposals in this behalf & he has submitted proposals for revising the pay of the estt resulting in an extra cost of Rs 609 P m or Rs 7,308 p.a. (Vide Comptr's note above)

20) The income of the Octroi Deptt has risen since 1922 & the work

Serial No

of the Deptt has also increased owing to the introduction of duty on additional articles such as coffee, Tea, building materials, raw silk, vegetable products etc,

21) The income under Octroi & toll was Rs 2,43,756 in the year 1922-23 & this has risen to 3,28,230 in the year 1939-40 The statement flagged 'V' shows the increase of revenue under Octroi & Toll from the year 1922-23 to 1939-40

22) It is stated that the income during the current year would be Rs 50,000/- more than what it was in 1939-40, an excess of Rs 34,347 having been already realised from July 1940 to Dec 40

23) The other Branches of the Mdy have had revision more than once but the toll & Octroi Deptt has none since 1922

24) The Grade pay of an Amildar has been proposed to be given to the Octroi supdt & in this connection it may be stated that during the deputation of the leading Merchants of the city who waited upon the Dewan in Connection with the levy of Profession tax, the Dewan was pleased to observe among other things

NOTE—Contn Sheet

that the octroi Supdt should be an Officer of status & that action should be taken to prevent leakage in collection of octroi

25) It may also be stated that the pay of the octroi Supdt in the C+M Station mcpy., where the octroi revenue is less than half of that of the city mcpy is Rs 150-10-200+50 C A pm

26) Perhaps the same scale of pay may be adopted for the octroi supdt of the city mcpy with a C A of Rs 25 as at present on condition that he maintains a conveyance or motor cycle

27) The other proposals may also be sanctioned as recommended subject to the condition that the official who handles money shall give sufficient security

28) Submitted for orders.

Law Secy) 12-4

for

Fin Secy) W/C

Hm 2 17/4/41

29) A What is the additional recurring charge being postulated? Do the Executive Rules in the city entail such active movement & safeguard revenue by so, how?

18/4/41

Hm 2 22/4/41

3740
2

General and Revenue Secretariat | ML | File No | of 194 0 – 41 | [App F III-2

Serial No

30) Subd The previous incumbents of the post of Octroi Superintendent were in receipt of a Conveyance allowance of Rs 25 p.m. They maintained either a motor car or a motor cycle The present Supdt is in receipt of a Conveyance allowance of Rs 25 p.m as he is maintaining a motor cycle

31) Within or on the borders of the Bangalore City municipality there are 25 Octroi roads including 6 cross roads & 4 Railway Station roads The Octroi Supdt is also in charge of tolls He is also an Executive Officer

32) Bangalore is a city of distances The longest distance from one Octroi road to the other situated far away from each other is about 8 to 9 miles – say between the Octroi road at the Mental Hospital and the one at the Yeswanthapore boundary. He has to inspect all the Octroi roads & toll gates daily in the morning and sometimes in the evenings so as to prevent leakage of revenue (c) Octroi & toll When he suspects that dutiable articles are smuggled & brought into the city, he at once runs to the Spot even during nights with a view to prevent smuggling of dutiable articles & avoid consequent

NOTE—Contn Sheet

Revision of the scale of establishment of 3760 of the Octroi Department

File No of 1940-4 | General and Revenue Secretariat

Serial No

loss of revenue in this behalf. Thus to safeguard the octroi revenue, it is necessary for him to maintain a quick moving Vehicle for which an allowance has to be paid dealt with reference to para 29 supra

24/4

Law Secy) HW/24-4

Jm Secy) H/c

Hm 24/4/41

D411 24/4

5845

5845

1941

33) The revision has been necessitated as a result of the defalcation in the Municipality and the connected observations of the Assistant Comptroller in the concluding para of Audit Report A C A of Rs 25/- is proposed to the Superintendent in addition to the improvement in the grade

34) The pay of the Cashier is increased to Rs 40-2-50, but no mention is made of security to be recovered from him as suggested in the Audit Report

35) While some increase in the strength of Paigasties and Mutasaddis may possibly be justified by the growth of work, I am not sure if a progressive scale of pay is called for in respect of this class of employees Other Municipalities may set up a like claim if progressive scales do not obtain at present

36) To Comptroller, with compliments, for favour

P T C

C L A W.

COMPTROLLER OFFICE BANGALORE 31 1 1941 769/S&A GENERAL SECTION

U O No 103 /G L A I

2 6 1941

Serial No

5545/20

of remarks on the suitability of the proposals, as the revision is stated to be based on Audit Remarks

31.5.41

No 753/sfsl dated 25-6-41

31/5

U O No 795/C LAD dated 24th June 1941

FINANCIAL SECRETARY GOVT OF MYSORE

Returned with compliments

37 The Octroi Superintendent is already in receipt of the conveyance allowance of Rs 25/- which was sanctioned long back in view of the distance that he has to cover daily to inspect the Ookads and toll gate collections

38) The cashier who handles daily the toll and octroi collections which amount to more than Rs 1,000/- a day, may be required to furnish a security of at least Rs 500/- if not more

39) The proposal for the time scale of pay in respect of the Paigasties and Mutsaddis may facilitate transfer from one department to the other in the same institution and also to other institutions where similar scales are already in vogue

40) The scale of pay of the superintendent as proposed by the Municipality (Rs 100-10-150-25-250)may be changed to 100-10-150-25/2-250 to keep down the cost and to facilitate the posting of officers of the Revenue Department whenever necessary The next scale of the Executive officers being only Rs 60-4-80, it is desirable to retain the minimum of Rs 100/- as proposed by the Municipal Council

41) The scale of other appointments calls for no remarks

M Venkataraja Urs
Comptroller

NOTE—Contn Sheet

KR/19-6

4th May 1941

File No 37/2 WO 5815 of 194

General and Revenue Secretariat

Serial No

Lacey

4

I think the purpose referred to at A in the Comptroller's U.O. note overleaf might be equally achieved if the grade in first case 1000-10- Don Johns as CA even if Annexes are to be posted, unless it is the intention to post only very senior Annexes for the purpose. In that event, my suggestion may be accepted to keep down cost.

7/7/41

P.T.O.

Revision of the Scale of pay of the Octroi Establishment - Bangalore City

General and Revenue Secretariat — File No ML — of 1940-41 — [App F III-2

Serial No

43) These papers relate to the revision of the scales of pay of the Octroi establishment of the Bangalore City Municipality

PUD II — (Wy) The present scales of pay of this establishment were fixed in the year 1922 i e more than 19 years ago It has had no revision even though other Branches of the Municipal office such as the Revenue, the Engineering and the Health Sections have had their revision Some defalcations took place in the Octroi office in the year 1939 and the accounts were audited by the Comptroller's office The Comptroller then

PUD I — urged the necessity of revising the scales of pay so that the leakage from this source of revenue and defalcations might be minimised Further, the increase in pay and the prospects was justified by the growth in revenue from this source consequent on the expansion of the City in various directions during the last two decades The following figures illustrate the above statement as to the gradual growth of revenue from the Octroi and Toll for the last ten years, as gathered from the Administration Reports of the City Municipality for the period —

Year	Octroi Rs	Toll Rs
1930-31	1,71,388- 4- 5	72,097- 0- 0
1931-32	1,88,872-10- 6	74,021- 4- 9
1932-33	2,01,790-15- 5	69,319- 1- 6
1933-34	1,84,851- 2- 0	71491-15- 6
1934-35	2,36,870- 3- 8	74,631- 3- 0
1935-36	2,26,809-10- 5	58,949-15- 0
1936-37	2,48,133- 9- 0	60,106-15- 0
1937-38	2,53,919- 6- 0	54,407- 6- 6
1938-39	2,39,270- 9- 6	51,426-10- 6
1939-40	2,75,924- 1- 2	52,572- 6- 0
1940-41	3,47,292- 5- 8	53,156- 9- 0

45 The Octroi establishment is entrusted with the collection of tolls also except that some

NOTE—Contn Sheet

Revision of the scale of pay of the Octroi Establishment

Serial No	
	peons are entertained for the ~~toll establishment~~ work at the toll gates
	(b) The extra expenditure that would be involved in the revision is about Rs 609/- per mensem or Rs 7,308/- per annum This is due to the fixing of the time scale of pay in respect of Paigasties and Mutsaddies and also increase in their number for facilitating the work in the Section This would also enable the transfer of the officials from one Department to another in the Municipality.
	(c) The Comptroller who has verified the proposition statement has agreed to the several proposals of the Municipal Council and has suggested that the Cashier should be asked to give a security of Rs 500/-
	(d) There is unanimity of opinion in all respects except in regard to the fixing of the pay of the Octroi Superintendent The present Octroi Superintendent is getting a pay of Rs 100-10-150 + 25 p m Conveyance allowance In view of the expansion of the City and growth of revenue, the Municipal Council have fixed the pay of this post at Rs 100-10-150-25/2-250 The Comptroller has accepted this proposal In the C & M Station where the income from this source is less than half of the income in the City, it is fixed at Rs 150-10-200 + 50 C A In Mysore City, where the income from this source is less than half, it is fixed at Rs 100-10-150 + 25 C A p m
	(e) The Financial Secretary has suggested that the scale of pay of the Octroi Superintendent

Para 17 of the notes supra

pages 17 & 37 to 41 of the notes supra

Mr. N. S. Subbaraya M A, LL B

10 — 100-10-150-25/2-250 Proposition statement (Flap Q) Page 40 of the notes supra the hon'ble amounts 100-10-150-25/2-250

Para 42 of the notes supra

Revision of the Scale of pay of the octroi 3740 Establishment - Bolarum Mfg

General and Revenue Secretaria — File No [illegible] of 1940-41 [App F III-2

Serial No

may be fixed at Rs 100-10-200 + 25 Capn But it may be pointed out that this does not fit into any of the grades pay of either the Deputy Amildar (100-5-125) or of the Amildar (150-25/2-250)

50) Kind reference is invited to the minute of Sir Mirza Ismail - the then Dewan dated 7th October 1939 that action to prevent leakage of revenue in Octroi should be taken and the Octroi Superintendent should be a man of status

51) There is necessity to have an officer of status if necessary who could be interchanged with the Revenue Department, as has been done in the case of the Personal Assistant and the Revenue Officer of the Mulki (The present Revenue Officer is lower the grade of the District Sheristedar only)

52) Having regard to all the facts, the resolution of the Municipal Council to fix the pay of the post at Rs 100-10-150-25/2-250 may be accepted

53) The proposals relating to the increase in the number of hands and fixing the graded pay may be approved Wherever necessary, security should be invariably taken from all those officials who handle cash Transfers from one Department to another in the Municipality may be permitted The Municipal Commissioner may be asked to submit an allocation statement The revision will take effect from 1st July 1941

OFFICE OF THE MINISTER FOR L S G & P H Date 6-8-41 No 789

Pos 5/8/1941 Minister LSG

Hm 2 5/8/41

54) Ntc 9 8 41

Hm 2 11/8/41

NOTE—Contn Sheet

Revision of the scale of pay of the Octroi
3740 Establishment - Proposals

File No of 1940 41 | General and Revenue Secretariat

Serial No

Submit with a draft Go for appl
13/8 53) May issue after perusal by
the Fl Secy
Law Secy) 14/8 228

SECY LAW DEPT 22 AUG 1941 GOVT OF MYSORE

Fin Secy
MC)

Hm 22/8/41

145 1941

53) The present Revenue Officer of the Municipality is of the grade of District Sheristedar, the maximum pay of which is Rs 200/- The pay of Rs 100-10-200 suggested by me for the Octroi Superintendent cannot be regarded as low If later Government decide that an Amildar should be transferred as Octroi Superintendent, a separate order may be issued permitting him to draw his grade pay

55) I have also suggested certain alterations in the draft Government Order, with a view to omit unnecessary matter

11/9

51) It will be seen from para 42 of the notes supra that the Financial Secretary suggested the grade of pay of the Octroi Superintendent to be fixed at Rs 100-10-200 But it was after a consideration of the resolution of the City Municipal Council, the opinion of the Comptroller and other attendant circumstances relating to the work pertaining to this office, the pay of this post was fixed by the Administrative

Revision of the scale of Pay of the Octroi establishment Bangalore City

3740 L

General and Revenue Secretariat | File No L of 194 | [App F III-2

Serial No

Department at Rs 100-10-150-25/2-250 The reasons and grounds on which this grade was fixed are set forth in paras 43 to 53 of the notes supra This has been approved by the Minister for L S G & P H

60) When the file was again referred to the Financial Secretary for perusal, he has again suggested that the pay of the Octroi Superintendent may be fixed at - Rs 100-10-200 only It may be pointed out here that the previous Revenue Officers of the Municipality were of the grade of Amildars and that the present Revenue officer happens to be a District Sheristedar is only an accident

61) As there is a difference of opinion in the matter of the fixing of the grade between the Administrative Department- which has been approved by the Minister and the Financial Secretary, the case may have to be treated as Council matter

Mr Basith
Mr Narasimhiah

DEWAN'S OFFICE
SEP 1941
NO 2746

OFFICE OF THE MINISTER FOR L S G & P H
Dt 27-9-41
N 1922

Minister for L S G / Dewan

Hm 2 26/9/41

62) for 30 9 41

63) The scale suggested by the Municipal council (100-10-150-25/2-250) may be approved

Hm 5/10/41

Hm 2 5/10/41 for

NOTE—Contn Sheet

Revision of the scale of Pay of the office estt
3740
Bcdr mlg

ml Fi No of 1941-42 | General and Revenue Secretariat

Serial No

Solid work revised draft. Go for appl

11/10/41

) May be approved
Law Secy) for
11/10/41

SECY LAW DEPT
13 OCT 1941
GOVT OF MYSORE

Minister
L S G)

Hm
2
14/10/41
for
14 10 41
for
18.10.41

17 10 41
2283

Hm
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20/10/41
Issue
for
20/10/41

TYPING SE
22 OCT 1941

To the ml Commnr, DCcfs, thro DDs
The Rev Commnr
The Comptroller
2

no L 3065-67 Dy 23-10 41
sanctions the revision & allotts
the allocation statement

Issue

B
for
18/11/42

7378

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No 824/L A D — Bangalore dated 31st May 1940

In Reference

Mu 129-41-1

From

M VIRARAJA URS, Esqr B A B L
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To

H V Narayana Rao, Esq, B A, LL B,
Secretary to Government of Mysore,
Law Department,
Bangalore

Sir,

In continuation of the correspondence ending with letter No A1-289-39 dated 19-1-1940 addressed by the Municipal Commissioner, Bangalore City Municipality in the matter of the defalcation of certain municipal moneys by B Venkatesiah ex-casher of the Octroi office, I have the honour to forward herewith for information and orders of Government a copy of the report on the special audit of the octroi accounts conducted by the Senior Local Auditor attached to the Municipality

2 The total amount defalcated was Rs 285/- excluding the sum of Rs 106-14-8 found to have been misappropriated by the said cashier on 14-8-1939 which is reported to have since been made good by his son as per the Municipal Commissioner's letter No A 1 289/39- dated 15-8-1939 It has also been since intimated by the Municipal Commissioner in his letter No A 1 289/39-40 dated 8th May 1940 that the defalcated amount of Rs 285/- has been fully recovered from the officials concerned

3 As explained in para 6 of the report, the defalcation was not rendered possible by any defect in the existing rules or system of accounting but was due to the failure on the part of the Supervising staff to observe the fundamental rule that the daily totals of the octroi Cash Book and the Jinswar Ledger should be prepared correctly and independently and tallied with each other as the one is to act as a check on the correctness of the other

For reasons stated in para 10 of the Report a revision of the

the Octroi establishment with a view to increase the number of hands and to improve the existing scales of pay is urgently called for and the Municipal Council may be asked to take it up as early as possible

I have the honour to be
Sir,
Your most obedient servant,

Comptroller

29/5/44

KR/29-5

Report on the Special Audit by the Senior Local Auditor attached to the Bangalore City Municipality of the Octroi accounts of the Municipality in connection with the defalcation of certain municipal money by B Venkatesiah, Cashier of the Octroi Office

The Senior local Auditor attached to the Bangalore City Municipality was asked to conduct a special audit of the octroi accounts of the Municipality at the instance of the Municipal Commissioner, who forwarded with his letter No A1 289/39 dated the 23rd August 1939 to the Comptroller, Mysore Government, a copy of his letter No A1 289/39 datedthe 16th August 1939 addressed to the Secretary to Government, Law Department in the matter of the defalcation of certain Municipal money by B. Venkatesiah,ex-Cashier of the Octroi Office and requested that the accounts maintained by him might be audited and the result intimated in due course

2 The Octroi accounts relating to the period from 1-7-1938 to end of August 1939 were subjected to special audit though the said Venkatesiah ~~and~~ worked as Cashier from about the middle of November 1938 upto the 14th August 1939 (inclusive) the date on which he absconded from the office ~~and was subsequently caught and handed over to the Police~~ Before he assumed charge as Cashier, he had been employed as Toll-Mutsaddi. The accounts relating to the toll revenue particularly of the gates in which he had worked for long periods viz , the Mysore and the Kankanhalli gates were also test-audited and were found correct.

3 The Octroi accounts relating to the year 1938-39 during which defalcation ~~was~~ occurred had not yet been subjected to Local Audit As a result of the Special Audit, a sum of Rs 285/- in the aggregate, as detailed below, was found to have been defalcated by the said Cashier out of the Octroi and Toll collections This amount excludes the sum of Rs 106-14-8, found to have been misappropriated by the

Cashier

Cashier on 14-8-1939 the date of his absconding, which is reported to have been since made good by his son

Date	Amount found to have been defalcated
7- 3-1939	Rs 65- 0- 0
20- 3-1939	25- 0- 0
17- 4-1939	20- 0- 0
28- 4-1939	30- 0- 0
29- 4-1939	10- 0- 0
2- 5-1939	10- 0- 0
8- 5-1939	30- 0- 0
9- 5-1939	20- 0- 0
15- 5-1939	20- 0- 0
16- 5-1939	20- 0- 0
& 28- 6-1939	35- 0- 0
Total	Rs 285- 0- 0

4 As already explained in the Objection Statements Nos 58, 61 and 70 issued during the course of the Special audit, the "modus operandi" of the Cashier to commit the fraud was to withhold from remittance to the Municipal Treasury as and when he found a chance as much money out of the Octroi and Toll collections, as the occasion best suited him, and to misappropriate it To avoid detection of such withholding, he put up false-totals in the Octroi Cash Book he was maintaining, so as to make them equal to the reduced amount he was ~~xx~~ prepared to release for remittance on each of the above dates It would not have been possible for him to have committed this fraud successfully, but for the ~~xxxxxxxxxx~~ connivance of the Import Clerk, who maintains the Jinswar Ledger and whose totals, if made correctly and without the interference of the Cashier, would have differed from the Cashier's Cash Book totals, ~~as he put them on each of those days for remittance of each to the treasury.~~ on the days on which the latter defalcated moneys by manipulation of figures and made show remittances This difference would have made the dishonesty of the Cashier come to light the very first day he attempted it, if the Import Clerk had done his work independently On the other hand, to facilitate the fraud committed, the totals of the Jinswar Ledger were purposely made to tally with the false totals of the Cash Book on the above dates, by the Import Clerk wilfully noting false totals, under the two columns showing "value of goods," and the amount of octroi levied thereon, against the commodity

commodity "Piece Goods", as has been already made clear in the objection statements This leads one to the irresistible inference that the Import Clerk ~~him~~ must have colluded with the Cashier in the manipulation of figures for committing the fraud

5. During the audit it was observed that the Cashier had many a time attempted to manipulate figures in the Cash Book, by decreasing the page totals of the Cash Book by an amount equal in each case to what he wanted to misappropriate, but that, perhaps for want of proper opportunities to successfully carry out his plan, he had in some cases noted the correct daily totals at the end of the day's transaction For instance the collections of 3-7-1939 ran on 6 pages i e , on each alternate page from page 87 to 97 (both inclusive) of Cash Book No 33 The totals of pages 93 and 95 were noted to be Rs 719-10-6 and Rs 1123-9-11 as against Rs 754-10-6 and Rs 1158-0-7 respectively to which they correctly worked up, with a view probably to misappropriate Rs 35/- out of the money collected But on page 97 he brought forward the correct total viz , Rs 1158-0-7 instead of Rs 1123-9-11 noted by him on the previous page and noted the correct grand total viz , Rs 1252-4-7 for the day on that page Similarly in the case of the next day's collections the totals on pages 99 and 101 were noted to be - Rs 152-13-5 and Rs 403-14-0, as against the correct totals of Rupees 187-13-5 and Rs 438-14-0 respectively Though the incorrect total of Rs 403-14-0 was carried over to the next page No 103 the correct total of Rs 569-11-6 was noted at the end of that page, and the correct total of Rs 704-14-0 for the day was entered on page 105 These facts go to prove that while noting false page totals he was aware also of the correct totals and therefore of the amounts he wanted to misuse and that the manipulation of figures was quite deliberate, and that it was only the want of suitable opportunities that prevented him from committing more cases of fraud.

6 The defalcation was not rendered possible by any defect in the existing rules or system of accounting of octroi and toll collections It was facilitated by the failure on the part of

those

those that are entrusted with this important ~~work~~ task to have the daily totals of the Octroi Cash Book and the Jinswar Ledger prepared correctly and independently, and ~~to have~~ tallied them with each other, as the one is to act as countercheck of the correctness of the other, before remittance of the amount shown as collected was permitted It was the failure to observe this important rule that facilitated the fraud. The Head Clerk of the Office who was responsible for having this work done was simply tracing the receipts into the Cash Book without checking the daily totals If he omitted to scrutinise the totals of the Cash Book daily, on the plea of heavy work, he cannot plead any excuse for not having attempted to test check the totals occasionally at least This omission on the part of the Head Clerk led the Cashier and the Import Clerk to realise that their totals would not be subjected to any kind of check and that by playing with the figures as they liked they could misuse municipal moneys To this extent the Head Clerk has failed in his duty and cannot be absolved from blame As the Head of the Office the Octroi Superintendent was responsible to see that all sums received in the office have been correctly brought to account and remitted to the Municipal Treasury to the last pie. Though in view of his multifarious duties the Octroi Superintendent cannot be expected to check personally the correctness of the totals of either the cash book or of the Jinswar Ledger, yet he cannot be considered to be altogether free from the responsibility of assuring himself that the officials in the office were discharging their respective duties properly and according to rule, and that there was no omission which would afford scope for fraud

7. That the Local Auditors were not able to bestow sufficient attention on this part of the Municipal Accounts because of other heavy work has been brought to the kind notice of Government more than once These accounts were not receiving adequate attention from and undergoing sufficient scrutiny also by the departmental officials It was for these reasons that

the creation of an Examiner's post was suggested by the Assistant Comptroller in charge of Local Audit Department during his inspection of the Octroi accounts in November 1938 The proposal was accepted by Government and the post of an Examiner was sanctioned by them in their Order No.L. 2964-5/M1.24-38-200 dated 21-9-1939 The points to be looked into by him are stated at length in this Office U O reply No 177 L.A D. dated 18-7-1939 addressed to the Secretary to Government, Law Department It is trusted that the scope for fraud will be less hereafter

8 The said B. Venkatesiah, Ex-Cashier was prosecuted before the First City Magistrate in connection with the defalcation of Rs 106-14-8 committed by him on 14-8-1939 He was convicted on 16-1-1940 and sentenced to undergo 4 months' rigorous imprisonment and to pay a fine of Rs 25/- or in default to undergo further rigorous imprisonment for 2 months He was prosecuted in respect of the other cases of fraud also and is reported to have been convicted since

It is also intimated by the Municipal Commissioner in his letter No A1 289/39-40 dated 8th May 1940 that the defalcated amount of Rs 285/- has been fully recovered from the officials concerned as noted therein

9 The less important objections noticed during the Special audit have been detailed separately in O S No 81 dated 29-2-1940 a copy of which is herein enclosed for ready reference

10 It will not be out of place to mention here that the revision of the Octroi staff in this Municipality is long overdue. The number of hands that attend to this work to-day is the same as the number that was considered sufficient two or three decades ago although in this interval the Octroi revenue has almost trebled itself. Though the Octroi Superintendent has been frequently pressing for the revision of his establishment, it is being indifinitely put off on some plea or other The daily collections

from

from octroi and toll exceed Rs 1000/- on an average and their receipt and remittance is entrusted to an ordinary Clerk in the grade 25-1-40/- without recovering sufficient security from him Ex-cashier B. Venkatesiah was drawing a small pay of Rs 33/- as a Clerk when he was asked to take up the duties of the Cashier In the interest of efficiency it is necessary that an official of sufficient status who has furnished - proper security is entrusted with cash work The outside collection work which has naturally grown in magnitude is now being got through with the help of Mutsaddies and Paigasthies who cannot be said to be well-paid. A revenue yielding concern like the Octroi Department should be manned both efficiently and sufficiently in order to avoid-leakages of revenue In the interests of municipal revenue, it is imperative that the revision of the Octroi establishment is taken up early with a view to increase the number of hands and to improve the existing scales of pay.

J Venkatarangiah
Asst Comptroller, 28/5
L A D -

Appendix F G—1]

SUBJECT

Section ml

File No ~~[illegible]~~ 129-41

Serial No 2

Diary No of letter replied to

No L10382

To The ml Commr Bcdy, thro PDS

Sirs

I am directed to forward herewith a copy of letter no 624/LAD 3/31-540 received from the Comptroller together with a copy of the ~~[illegible]~~ Report on the Special Audit by the Senior Local Auditor attached to the Bcdy mcf of the Octroi accounts of the mcf in connection with the defalcation of certain ml money by B Venkatesaiah, cashier of the Octroi office and to request

General and Revenue Secretariat

( )

the *19*

Date of issue 4/6/40

Signed by T/ Mr DR Venkatachar

List of enclosures

Copied by DW 3 12/6/40

Examined by

WD 0369o—GPB—30 000—29 1 40

You to be so good as to forward
a report in the matter very early
regarding the revision of the octroi
Establishment as proposed Thanking etc

For Secy to Govt
Law Deptt
11/6

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L10387/MC 129-Rel-2 *Dated Bangalore* 2/8 June 1940.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department

To

The Municipal Commissioner, Bangalore City
Through the Municipal President,
City Municipality, Bangalore

Sir,

I am directed to forward herewith a copy of letter No 824/I A D dated 31st May 1940, received from the Comptroller together with a copy of the Report on the Special Audit by the Senior Local Auditor, attached to the Bangalore City Municipality of the Octroi accounts of the Municipality in connection with the defalcation of certain Municipal money by B Venkatesiah, Cashier of the Octroi Office and to request you to be so good as to forward a report in the matter very early regarding the revision of the Octroi establishment as proposed

I have the honour to be
Sir,

Your most obedient servant

(Sd) Secretary to Government,
LAW Department

Tsn/3

Extract from the file relating to the Levy of Profession Tax in the Bangalore City Mcty —

The following points also came up in the course of the representations of the deputation

1) Cut throat competition among flour mills in the city

The Dewan said the question of how to prevent this may be considered

2) Cost of power to small mills etc, in the city - It was urged that this was high & should be reduced

The Dewan said this may be considered

3) Octroi Supdt & Assessment officers should be officers of Status Action to prevent leakage in collection of octroi should be taken

7/10/39 Extract relating to item nos 1 & 2 to be put up and may be sent to the Elec Secy for necessary action

9/10 for (Electrical Secretary) 9/10

ELECTRICAL SECRETARIAT BANGALORE Reg No 8431 Date 9 10 39

GOY LAW DEPT VSG 2 OCT 1939 MYSORE

Ele Secy Council has decided that there should be no restriction of charges at present

9/10 9/10 10/10

EOS 987 7 10 to 39

Ans Subject to approval of L S G Secy 9/10

Submd for orders as to the action to be taken on item NO 3 Perhaps the views of Supt may be communicated demi officially to the Com Secy

23/10
30

4h 30/10-

Submd with a draft D.O letter for approval or otherwise

30/10

2 30/10-

Louis Leiry)

Put up the other file

1'13

Submd

G 31/10

2 1111-

SECY LAW DEPT
31 OCT 039
ORE

29/1
1/11.

The file referred to is submitted herewith

1/11/39

2 1/11-

Louis Leiry)

Sub:- The previous incumbent of the Post of the Section Supdt. in Silvassa was getting a pay of Rs 150+50 P.P. and was also always a Mumbai based employee It is now held by an official of the Mcly & the Grade pay of the Post is Rs 100-10-150 He is now getting Rs 100+25 Cr & he is on probation for 6 months

The Rev officer of the Mcly is the Assessment officer till now, the Post was held by an officer of the Grade of an Amuldar
The present incumbent of the Post is a District Shersteda on Rs 150-25/2-200- he is getting a pay of Rs 150 + 25 C.A

4/11 for

2 4/11/-

Law Deptt)

No remarks to note now - this principle may be kept in view when persons are posted to these appointments

9/11

2 9/11/-

Extract of orders of the Dewan from the file relating to the levy of profession Tax in the Bangalore City ~~itself~~ -

The following points also came up in the course of the representations of the deputation

(1) Cut throat Competition among ~~flour~~ flour mills in the city

The Dewan said the question of how to prevent this may be Considered

(2) Cost of power to Small mills etc, in the city

It was urged that this was high and should be reduced

The Dewan said this may be Considered

J Ramachandra Rao
for secy to Govt
Law Dept
9/10

SUBJECT

—

Section Mrl

File No

Serial No

Diary No of letter replied to

Do No

General and Revenue Secretariat

( )

the *193*

Date of issue

Signed by

for

List of enclosures

Copied by

Examined by

Dear Sir,

I am desired to state that the deputation who waited on the Dewan in connection with the levy of Profession Tax in the city suggested that the officers appointed to the Posts of the Octroi Superintendent and Assessing Officers of the Octroi work should be officers of higher status and that action should be taken to prevent leakage in the collection of Octroi. In this I am to request you to bear these facts in mind

Yours Sincerely

for

S Narayana Rao, Esqr MA Hons

Mrl Commissioner

W/P 0563—GPB—30 000—6 1 39

30/10

3740

BANGALORE CITY MUNICIPALITY

No A1 289/39.

Encl

MUNICIPAL OFFICES

Bangalore 20th January 194

MU 129-41-3

From

S NARAYANA RAO, ESQ, M A (HONS)
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

H V Narayana Rao, Esq , B A , LL B ,
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE
LAW DEPARTMENT BANGALORE

SECY LAW DEPT
24 JAN 1941
GOVT OF MYSORE

SIR

SUBJECT - Revision of the scale of pay of the Octroi Establishment of this Municipality

=o=

With reference to your letter No L 10382/Ml 97-39-7 dated 21st June 1940 on the above subject, I have the honour to state that the scale of pay of the executive establishment of the Octroi Department of this Municipality has not been revised from the year 1922 But, since then, this City is expanding year by year and the volume of trade has considerably increased, with the result that the annual income under Octroi and Toll revenue in this Municipality has increased from Rs 2,43,756/- in the -- year 1922-23 to Rs 3,28,230/- in the year 1939-40

2 In view of the heavy work that has to be attended to by the staff of the Octroi Department, it is necessary to increase the strength of the staff and also their pay Proposals were -- therefore called for from the Octroi Superintendent He submitted proposals involving an extra cost of Rs 20,190/- per annum with a detailed report explaining the reasons for the revision as -- proposed by him The additional cost involved was found to be very high Revised proposals involving an extra cost of only Rs 6,579/- per year were therefore placed before the Managing Committee

who have approved of them at their meeting held on 13th December 1940 The resolution of the Managing Committee has been approved by the Council on 18th December 1940

3 The proposals among other things provide for the revision of the grade of the Octroi Superintendent from Rs 100-10-150 to Rs 100-10-150-25/2-250, the Assistant Inspectors of Octroi and Toll and the pay of the Paigastias and Octroi Mutsaddis and increase in the number of Peons The increase in the number of menial staff is necessary in view of the necessity for more vigilance and check in the Dookads The grade of the Octroi Superintendent is so fixed as to enable an Officer of an Amildar's pay being appointed

4 The realisations under Octroi and Toll revenue during the six months from July to December 1940 are Rs 1,80,054/- as against Rs 1,45,707/- during the corresponding period of the previous year, resulting in an increase of Rs 34,347/- The total increase for the current year is likely to exceed Rs 50,000/- The additional expenditure to be incurred on account of the above-mentioned proposals will be met out of the increased receipts under Octroi and Toll Revenue

5 Copies of the resolutions of the Managing Committee and the Council, together with the report of the Octroi Superintendent and the proposition statements in duplicate are herewith forwarded, for favour of obtaining the sanction of Government to the resolution of the Council

SECY LAW DEPT 24 JAN GOVT OF

Forwarded with compliments,

I have the honour, to be,
Sir,
Your most obedient servant,

President and Deputy Comnr

Municipal Commissioner

kas/

PROCEEDINGS OF THE MEETING OF THE MANAGING COMMITTEE
DATED 13th DECEMBER 1940

-o-

Subject No 8 -

In the matter of revision of the scales of pay of the Octroi Department

---

RESOLUTION -

The Commissioner's proposal may be approved

SD M ROYAN
Chairman

"Copy"

S. Narayanan

Municipal Commissioner 20/12/41

[illegible] the [illegible] [illegible] [illegible]

Urgent Addl Sub No 50

Mr I K Purushothama Naidu Moved and Mr B S Shankarappa-Serty seconded

Mr B L Byanna opposing the above said that the proposals involved very heavy expenditure involving so many changes, that the files were not circulated and hence he was not in a position to know what the proposals are and that it was better if this was left to the next Council to decide so that the charge of having increasing ed the expenditure need not be thrust on them He further observed that he could not understand the idea of Government in asking us to reorganise the Octroi Department and at the same time, remarking that our finances are very bad etc , and that this clearly showed that Government were merely testing them He further said that if they had a Superintendent of the grade of an Amildar, it would be very easy for Government to thrust in their own men to the post and thus they would be deprived of their power of patronage For these reasons, he opposed the subject, and proposed its mark - deferring

Mr S Krishnappa seconding Mr B L Byanna's deferring motion said that as they were in the dark about the details, of the proposals, it was better the subject was deferred

Then the deferring mm motion was put to vote and lost, 2 voting for and 14 against

Mr B L Byanna demanded poll and Mr S Krishnappa seconded

The following voted for

Messrs B L Byanna and S Krishnappa

The following voted against,

Messrs K M Hegg Neganna, B R Kaveri Rangeppa, M Krishnaswami Pilly, S N M Rezvi, N Balakrishnaiya, I P Purushotham Naidu, P Gubbaiya, P Subbarama Chetty, S L Mannaji Rao, M R Narasimha-Iyengar, Singam Rang swameppa, D Venkatramanappa, B S Shankarappa Serty, P I Gangoji Rao, A Muniswamy, R Venkataswami and P M Ramaswamy

The result of poll was 2 for and 17 against

Then the main proposition was taken up for consideration

Mr N Balakrishnaiya speaking on the subject said that the

revision of the Octroi Department was outstanding from the last 10 years, that in the interest of work and efficiency it was but right that the staff should be better paid and that for the last two years, there has been a steady increase in Octroi Revenue, last year it being 40,000/- and this year 50,000/- more than last year so far He also said that in Mysore where the Octroi Revenue was far less the Officer was paid Rs 00/- and here where the Octroi Revenue is higher than any other Revenue, the pay is far less, He said that the scale proposed starts from Rs 100/- and there is efficiency bar at Rs 150/- and that this may be accepted, so that the Octroi Superintendent may be at par with the Revenue Officer and Personnal Assistant

Mr. B L Byanna speaking next said that when the post of the Octroi Superintendent fell vacant and when the present incumbent was proposed to the place, he was drawing only Rs 68/- and the Commissioner's proposalk was to start him on Rs 75/- per month, but now the proposal is to increase the grade to 250/- and when our financial position is far from satisfactory, it was not desirable to increase their commitments like this.

The Commissioner informed the House that if the grade is sanctioned it is not necessary that the present incumbent should be given more. If necessary they could interchange and have a lent officer just as the Personal Assistant or the Revenue Officer.

Then the opinion of the Managing Committee was put to vote and passed, 17 voting for and 2 against.

Mr B L Byanna demanded poll and Mr S Krishnappa seconded.

The following voted For - Messrs. K I Naganna, B R.Kavetirangappa, M.Krishnaswami Pillay, S N M Razvi ,N Balakrishniya, I K Purushothama Naidu, K. Gubbiah, P Subbarama Chetty, S L Mannoji Rao, M R Narasimha Iyengar, Singam Ranganswamappa, D. Venkataramanappa, B.S Bhankarappa Setty, T L Gangoji Rao, M. Munisvami, R.Venkataswami and P M Rama Sarma

The following voted against - Messrs B.L Byanna and S. Krishnappa.

The result of poll was 17 For and 2 against.

"COPY"

Municipal Commissioner Sd/- M. Royan.

Accounts Form 11

Finl 200]

Fine Art 71 M C A C

STATEMENT OF PROPOSITION F

Name of Office to which the Proposition

Government orders sanctioning present Establishment		Nature of Charge								Pro
		Present Scale								
		No	Designation	Pay			Average Cost	No	Designation	
No	Date			Minimum	Rate of Increase	Maximum				
			Octroi Estt				133 1/3			
		1	Superintendent	1 + 25 CA	10	150 + 25 CA	133 3/4	1	Superintendent	
		1	Head Clerk	50	2	60	57 1/2	1	Head Clerk	
		1	Examiner	40	2	50	47 1/2	1	Examiner	
		1	Clerk	25	1	40	33 3/4	1	Cashier	
		4	Clerks	25	1	40	135	4	Clerks	
								1	Daftar bund	
		1	Assistant Inspector	35 + 5 CA		35 + 5 CA	40	2	Assistant Inspector	
		1	- Do -	30 + 5 CA		30 + 5 CA	35			
								1	Railway Octroi Inspr	
		1	Headpargasty	20 + 5 CA		20 + 5 CA	25	1	Head Pargasty	
		1	Do —	18 + 5 CA		18 + 5 CA	23	1	— Do —	
		4	pargashes	15	-	15	60	4	pargashes	
		11	Do —	10	1	12	126	12	— Do —	
		6	Mutaddies	20		20	120	6	Mutsaddies	
		8	- Do —	18	-	18	144	8	Do —	
		14	- Do —	15	-	15	210	25	— Do —	
		3	peons	14		14	42	3	peons	
		6	- Do —	13	-	13	78	6	- Do —	
		25	Do —	12	-	12	300	25	— Do —	
								6	— Do —	
			Toll Establishment							
		1	Assistant Inspector	30+5	-	30+5	35	1	Toll Inspector	
		22	peons	12 each		12 each	264	22	peons	
			Allowances @ Re 1/ each to octroi 78 Officials				78		no allowance	
			Temporary Establishment							
		2	Female searchers	12 each	-	12 each	24	2	Female searchers	
		4	Detectives	15 + 3 each		15 + 3 each	72	4	Detectives	
		1	Tobacco Asst Inspector	30 + 5 CA	-	30 + 5 CA	35	1	Tobacco Asst Inspr	
			Total				2143 2 0			
							2146 0 Rs			

NOTE—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be follo

I Appendices and Forms)

REVISION OF ESTABLISHMENT

Ochrd and Toll Ests of the Bangalore City Municipality —

WD 01792—GPB—5 000—17-8 34

Scale			Average Cost	Proposition						Orders of Sanctioning Authority
				Permanent		Temporary				
	Pay			Increase per month	Decrease per month	Increase per month		Decrease per month		
mum	Rate of Increase	Maximum		Amount	Amount	Period	Amount	Period	Amount	
	50-25	250+25 CA	(174) +25	(46 8/8)	60					As per Verification
	2	60	57 1/2							Original — Rs 2143-2-0
	2	50	47 1/2							Increase 626-4-0
	2	50	47 1/2	13 3/4						Decrease 78-0-0
	1	40	135							Total Proposed — 2736-8-0
	-	16	14	16						Existing 2143-2-0
	2	50+5 CA each	86 1/2 (10 CA)	19						Net increase per month 593-6-0
	2	50+5 CA	(42 1/4)	47 1/2						Rs 7120-0-0 per year
	1	3+5 CA	28 3/4 (5 CA)	(28 3/4)						
	1	25+5 CA	23 3/4 (5 CA)	(5 3/4)						Assistant Comptroller
	1	20	17 5/8	(17 5/8)						
	1	17	201 5/8	15 5/8						
	1	30	(14)	(20)						
	1	25	(182 3/4)	(42 3/4)						
	1	20	658 3/8	(248 3/8)	558 3/4					
		16	42							
	-	13	78		-					
	-	12	300							
	-	10	6	60						
	2	50+6 CA	42 1/2 (5)	12 1/4	-					
		12	264							
					78	-				
	-	12	24	-	-					
3	-	15+3 each	72							
CA		30+5 CA	35							
			(2691-6)	(626 4-0)	78		-	-		
			2736-8-0							

Original — 2143-2-0
Increase — 626-4-0
Total 2769-6-0
Decrease — 78-0-0
Total proposed 2691-6-0
existing 2143-2-0
Net increase 548-4-0 PM
Rs 6579-0-0 per annum

2755-14-0 — 626-4-0

opriation statement if the proposal involves additional expenditure.

for Municipal Commissioner

11810 Encls
21 10 40

No

Office of the Superintendent,
Octroi and Toll,
Bangalore City, 21-10-1940

M E M O

TY P[illegible] OFFICE
B[illegible] E

Submitted to the Municipal Commissioner with reference to the Memo No A1 289-39 dated 29-6-40 calling proposals for the Revision of Octroi and Toll Establishments, the proposition statement in triplicate is herewith submitted

20
A1
1508

The proposal for the increase in pay and allowence and also for the increase in Staff is based on the following facts namely Owing to the gradual expansion of the City and its commerce along with its increased population the work of the department has considerably increased and more so ever since the introduction of duty on additional articles such as coffee, tea, Building materials, raw silk, vegetable products etc

2 The other branches of the Municipality have had revision more than once, ever since the general revision for the whole Municipality in the year 1922, but unfortunately Octroi and Toll departments had none since then The present scale of pay of the Octroi and Toll Establishments as compared with that of the other branches of the Municipality and that of the Octroi and Toll departments of the sister Municipality, Civil and Military Station, falls very much short, of the responsibility of the work entrusted to the offi-of cials of this department unlike the work of the other branches of the Municipality, the men of this department have to work day and night all alone, quite out of the city limits, exposed to any and every danger and risk to their person and life Almost all the officials of this department are ill paid, half fed and over worked with the result that the Officers both executive and minsterial find it impossible to keep them above temptation ~~temptation~~ Amidst very strict watch and supervision, they yield to small temptation which can be considerably removed by increasing their pay

Amidst very strict watch and supervision they try to yield to small temptation which can considerably be removed by increasing their pay Hence the revision of of Establishment is prepared in such a way as to meet the present requirements of the department and it also facilitates interchange of officials both in executive and ministerial between other branches of the Municipality, to avoid stagnation of officials for years together at the one and the same place

3 SUPERINTENDENT At present the grade of the Superintendent is Rs 100-10-150 +25 c a Originally the grades of the Revenue Officer and Office Manager , who is now called the Personal Assistant and the Octroi Superintendent were the same i e Rs 100-10-150 +25 c a The grades of the Revenue Officer and Office Manager were recently (in the year 1935) revised and their grade was fixed at 150-25/2-250 The Revenue Officer has also been given a duty allowence of Rs 25 and a car allowence of Rs 50, and the Personal Assistant a duty allowence of Rs 50 But the pay of the Octroi Superintendent was not considered at the time, presumably the then Superintendent was getting the maximum pay and allowence of Rs 225 p m (pay 150 +25 c a +50 d a which was later on converted into Personal allowence) The grade of the Octroi Superintendent in Civil and Military Station is Rs 150-10-200 +50 c a though the Octroi and Toll collection there, is stated to be less than half of that of our Municipality The income under octroi and toll in the Bangalore City Municipality is about - Rs 3,28,000, the collection during the year 1939-40 is the highest collection ever since the department was stated, i e Rs 3,28,230-6-0 During the current year there is already an increase of Rs 13,845-12-0 for the first months of July, August and September over and above of the corresponding period of the last year ~~In view of the [illegible] of the revision~~

In view of the increased work, income and responsibility the revision of pay of the Superintendent is proposed to be on par with that of the Revenue Officer and the Personal Assistant to facilitate interchange among the three Officers

4 RAILWAY OCTROI INSPECTOR AND RESIDENTIAL OFFICER

Complaints are often received praying for arrangement to be made to clear duty on articles received out of office hours and also on holidays At present, the Railway Assistant Inspector who is paid Rs 35 +5 c a is entrusted to clear duty on perishable articles to any extent on holidays and up to Rs 3 only on articles imported through Ry station in the passenger trainsat all times Articles imported from ookads and Ry goods trains are kept in the Octroi Office though they are very small consignments till the Office opens the next or subsequent day causing much inconvenience to the public This procedure of clearing duty after a day or two after they areimported encourages smuggling as most of them want to take the articles urgently either for sale or use The pay of the present Ry Asst Inspector is only Rs 35 +5 c a and it is not desirable to entrust him with the clearance of duty on all articles of whatever quantity imported in view of the small pay and heavy responsibility In Civil and Military Station there is stated to be a -- Residential Officer who attends to this work out of Office hours and during the holidays Besides there is no complete scrutiny of all consignments that are imported in goods and other trains regarding weight, quality, as the work is too heavy for one Officer quantity, valuation etc) Only about ten per cent of the articles are checked and scrutinised as per the instructions of the Assistant Comptroller This Railway Inspector now proposed may be entrusted with the work of measuring, weighing etc , of every article during office hours and the clearance of duty on holidays and outside office hours

The undersigned opines that the appointment of an - Inspector on Rs 60-4-80 +5 c a as proposed will certainly serve the purpose and hopes considerable increase on account of the entertainment of this official

5 OCTROI AND TOLL INSPECTORS 3 There are at present two Octroi Assistant Inspectors and one Toll Assistant Inspector whose pay is Rs-35 +5 c a , 30 +5 c a and Rs 30 +5 c a respectively The city has been divided into three divisions 1 City Railway Station, 2 North Division and 3 South division One Asst Inspector is entrusted with the work narrated in the para above, in the Ry Station The other two Asst Inspectors have been posted to each of the divisions and the work of octroi and toll is divided among the two though it is irregualr to post the toll Asst Inspector todo the duty of the octroi Asst Inspector, but it is being done for want of hands Hence it is proposed to have an additional octroi Inspector for the two divisions of the city and the toll Inspector will be relieved of his octroi duties The grades of these Asst Inspectors are psoposed to be Rs 30-2-50 +5 c a on account of the following reasons namely the grade was sanctioned very long ago when the work and income was very much less None of these officials were transfered in this department for the past many years as their grade does not admit transfers and interchange As they remain in one and the same department for years together there is no encouragement and enthusiasm for work, which means loss of revenue to the Municipality Therefore their grade is proposed to be changed into the grade of Tax Inspectors i e Rs 30-2-50 +5 c a and their designation changed as Octroi Inspectors and Toll Inspector as it seems anomolous to have only Assistant Inspectors after the Superintendent

6 HEAD PAIGASTIES. There are two Head Paigasties at present whose pay is Rs 20 +5 c a and 18 +5 c a As both of them do the same continuous strenuous work, their pay has been proposed to be equal and their grade revised to Rs 25-1-35 +5 c a As the grade of the Market Bill Collectors is the same, this proposal facilitates interchange between these and also Shanubhogues in the Revenue branch and Subregistrars of births and deaths in the Health department

7 PAIGASTIES As against 15 Paigasties at present 20 have been proposed in the revised scale The city has expanded on all sides after the original sanction and the present number is most inadequate for the division and checking works The Paigasties are not being posted to some of the crosses for want of staff Hence more Paigasties are necessary There are two grades for the Paigasties i e Rs 15 and Rs 10-1-12 The pay is very low and it is below than that of a peon In view of the responsible work i e checking the vehicles and dutiable articles and checking the wholesale and retail octroi licenses etc , in the division, the pay will have to be considerably raised Hence the proposal for increasing their pay from the present grades to the new grades i e Rs 20-1-25 and Rs 15-1-20 They can be exchanged with Subregistrars of births and deaths and also the city pound keeper

8 MUTSADDIS As against 28 Mutsaddis at present 46 have been proposed in the revised scale Corresponding to the expansion of the City on all sides the number of ookads is increased from 13 to 22 in all For each ookad there ought to be two Mutsaddis for work by shift and turns For want of a good number of Mutsaddis, literate peons and paigasties are being posted to responsible ookads This is very irregular, but it cannot be helped

Therefore the increase in the number proposed is the bear necessity and it requires sanction There are now ~~two~~ three grades of pay among the Mutsaddis namely Rs 20, 18 and 15 The pay is very low in view of the 24 hours continuous strenuous work and present grades do not admit frequent transfers in the interest of service Some times it is felt that even condemned and punished officials will have to be kept in the same place Therefore two grades namely Rs 25-1-35 and 20-1-30 are proposed instead of three grades and this will give them some status and also better work is expected As these Mutsaddis are ministerial officers, they cannot be exchanged with the Shanubhogues As both the number of the Mutsaddis and Shanubhogues are considerably many in the Bangalore City Municipality, it is better to obtain special sanction of the Government permitting transfers between the Mutsaddis and Shanubhogues

9 DETECTIVE STAFF One of the most important work in the octroi department is detection work and it continues so long the department continues This is a very responsble work and a staff with good status consistating young and smart men is essential Originally there was police staff consisting of one Daffedar and two constables for this work It was removed and only four menial staff on Rs 15 +3/ have been given at present as a temporary measure In the early days of the city administration all the traffic was being conveyed mostly through railway and partly through country carts But at present lorries and pleasure cars and also taxies are being used as means of conveyance for importing dutiable articles such as tobacco, cocoanuts, betel leaves, vegetable products, dry cocoanuts etc , particularly during nights So much so there is ample scope for smuggling, which require special detective staff to petrol both during day and night in different parts of the city

The present staff is not sufficient and are also not properly organised for this important work of the department Hence the proposal for revision as noted in the statement is made There must be one detective Inspector with 4 detectives It is not desirable to have mere detectives as the work is very responsible without an immediate superior Officer to guide and supervise their work both during night and day

10 TOLL ESTABLISHMENT It has been recently made permanent by the Government It is only the pay of the Toll Assistant Inspector that is to be revised As pointed out in page 4 para 5, his grade may be fixed at Rs 30-2-50 +5 c a so that his salary may be in par with the Tax Inspectors and Octroi Inspectors, and he will be relieved of the present octroi duties in the interest of efficiency The toll allowence of Rs 78 which is being given to the octroi staff is merged in the pay proposed in the new scale of the Octroi and Toll Establishment

11 MINSTERIAL ESTABLISHMENT ,At present there is only one Head Clerk on Rs 50-2-60 and one Examiner on Rs 40-2-50 and five clerks on Rs 25-1-30-1-40 The scales was recently revised with a view to admit interchange of officials between revenue department and the Municipality The only thing required is some more clerks and allowence to some of the officials in view of the responsible and additional work done by them As noted in the margin this department requires ten clerks to get through the daily work Three Mutsaddis have been drafted for office work since a very long time causing much inconvenience to the ookad work and consequent loss to the

1	Head Clerk
2	Examiner
3	Cashier
4	Store Keeper
5	Refund Clerk
6	License Clerk
7	Import Clerk
8	Establishment Clerk
9	Export Clerk
10	Invoice Clerk
11	Three Mutsaddis are attending to 8, 9 & 10

the octroi revenue Unlike the work of the other departments the nature of the work of this office is such like that of a post Office, banks and mills The days work must be closed the very day and cannot under any circumstance be postponed for the next day It is very irregular to post the Mutsaddis to do the work of the clerks noted but for want of staff it is being done Hence three additional hands on Rs 25-1-30-1-40 have been proposed to work in place of the three Mutsaddis working as Establishemert Clerk, Export Clerk and Invoice Clerk The work of the Cashier and that of the Store Keeper involves heavier responsibility and additional work than the usual and ordinary work of the other clerks of the same grade The work of the Cashier is as much and it can be said much more than that of the Cashier in the Head Office = He will have to sit from 11 A m to 8 p m every day He will also be in charge of heavy cash some times 3,000 to 4,000 rupees It is therefore quite necessary that the Cashier's salary should be a decent one in the interest and safety of the Municipal money, i e in grade Rs 40-2-50 with a cash security of Rs 500/- lumpsum As the work for the Cashier is very heavy, a Collar in the grade Rs 12-½-15 is psoposed to assist the Cashier These posts are inter changeble with the officials of the other branches of the Municipality For reasons stated above an allowence of Rs 5/- is proposed to the Store Keeper and a Dafterbund on Rs 16/- is alsonecessary as all the work of the Store Keeper and Record Keeper cannot be done by one and the same person

12 HEAD CLERK The grade of the Head Clerk of this Office is Rs 50-2-60 The work entrusted to him is really very heavy and more responsible than that of the other clerks of the same grade in the other Offices of the Municipality

His work is not only to manage the office, but also he has been entrusted with the work of assessment when the Superintendent is on outdoor work He has got continuous strenuous work from 11 A m to 8 p m and some days till 10 p m He has also to work on some general holidays, as Octroi Office cannot be closed on all holidays In view of the additional and responsible work entrusted to the Head Clerk an allowence of Rs 10/ will have to be given to him and hence the proposal for the allowence in the statement

13 PEONS There are 34 octroi peons and 22 toll peons which is quite x inadequate in view of the increased work on account of the expansion of the City and consequent increase in the number of ookads Eversince the introduction of the duty on additional articles export work has increased considerably and the appointment of 12 additional peons is being urged repeatedly for the past five or six years Therefore twelve additional peons in octri and three in toll are proposed The work of the peons of the octroi department is 24 hours and it is not only 5 or 6 hours as in the other offices It is continously strenuous as stated in the first page of this report The increase in the salary psoposed is sufficient compensation in view of their hard work

14 This revised xx scale as already stated will elevate status of the officials of this department and consequently efficiency and increase in the revenue is also expected It xx also admits of frequent exchanges with other branches of the Municipality, and also other Municipalities etc The percentage of Establishment charges to annual income comes to 13 98 only Therefore the undersigned begs that the revised scale of salary etc may kindly be got sanctioned in the interest of octroi revenue and the officials

N Siddalinga appa
Superintendent, 27/10/60
SNA M/2110/W Octroi & Toll, Bangalore City

Office of the Superintendent,
Octroi and Toll,
Bangalore City, 21st October, 1940

Statement showing the income of Octroi and Toll, in the Bangalore City Municipality from the year 1922-23 to 1939-40 both years inclusive

Sl No	Year	Income
		Rs A P
1	1922-23	2,43,756- 0- 0
2	1923-24	2,29,882- 0- 0
3	1924-25	2,28,865- 0- 0
4	1925-26	2,23,351- 0- 0
5	1926-27	2,42,194- 0- 0
6	1927-28	2,50,271-14- 0
7	1928-29	2,54,049 13 0
8	1929-30	2,80,475- 0- 0
9	1930-31	2,43,088- 0- 0
10	1931-32	2,62,307- 0- 0
11	1932-33	2,63,201- 0- 0
12	1933-34	2,49,806- 0- 0
13	1935-36	2,79,291- 0- 0
14	1936-37	2,93,059-15- 0
15	1937-38	2,98,154- 0- 0
16	1938-39	2,84,895- 0- 0
17	1939-40	3,28,230- 0- 0

SNA

N Siddalingaiah
Superintendent,
Octroi & Toll, Bangalore City.

3

Office of the Superintendent,
Octroi and Toll,
Bangalore City, 21-10-1940

DISTRIBUTION OF HANDS TO OOKADS AND OFFICE

Sl No	Name of Ookad	Mutsaddis		Peons
1	City Ry Station and goods yard (four bunks) 4 X 2 +1	9	4 X 2	8
2	Mysore Road Ookad	2		2
3	Magadi Road Ookad	2		2
4	Hosur Road Ookad	2		2
5	Kankan Halli Road Ookad	2		2
6	Ulsoor Road Ookad	2		2
7	Yalahanka Road Ookad	2		2
8	Highground Ookad	2		2
9	Munireddypalyam Ookad	2		2
10	Bellary Road Ookad	2		2
11	Sampige Road Ookad	2		2
12	Subedar Road Ookad	2		2
13	Malleswaram Ry Station	2		-
14	Lal Bagh Cross	2		-
15	Oopparhalli Cross	2		-
16	Oopparhalli Ookad	2		-
		39		30
	Names of Crosses			
1	Sampige Cross	2		2
2	Turukarpalya Cross	1	Escort Peons	8
3	Hebbal Cross	1	Watch Peons	2
4	Magadi Cross	1	Office Gate Peon	1
5	Mysore Cross	1	Bonded Warehouse	2
6	Gavipur Cross	1	Superintendent's Orderly -	1
	Total ---	46		46

SNA

Superintendent,
Octroi & Toll, Bangalore City 21 Oct 40

21/10/40

21/10/40

MU/29-41-24

PROCEEDINGS OF THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

---- 0 -----

Read -

Correspondence ending with letter No A 1-289/39 dated the 20th January 1941 from the Municipal Commissioner, Bangalore City forwarding for sanction proposals for the revision of the scales of pay of the establishment of the Octroi Department in the City Municipality

Un-official Note no 753 dated the 25th June 1941 from the Comptroller to Government furnishing his views and suggestions

Order No L 3065-67
Dated Bangalore, 23/10/41

The present scales of pay of the establishment of the Octroi Department of the Bangalore City Municipality were fixed in the year 1922, i-e more than 19 years ago With a view to improve the efficiency of the staff, the Municipal Commissioner has submitted for the sanction of Govt the resolution of the Municipal Council with a proposition statement for revising the scales of pay of the Octroi Superintendent and the establishment and for some increase in the staff, resulting in an extra expenditure of Rs 609/- per mensem or Rs 7308/- per annum

2 Government consider that the proposed increase in pay and prospects is justified by the growth in

in revenue from this source, consequent on the expansion of the City in various directions during the last two decades and are accordingly pleased to sanction the proposals of the Municipal Council in this behalf with some modifications suggested by the Comptroller, both in regard to the increase in the staff and their pay This revision will take effect from 1st July 1941

3 As regards the Octroi Superintendent, it is necessary to have an officer of sufficient status, having regard to the large jurisdiction in the City and the responsibility involved therein It is ascertained that, in the Civil and Military Station where the income is said to be less than half the income of the City in this beh the pay of the Octroi Superintendent is fixed at Rs 150-10-200 p.m. plus Rs 50 conveyance allowance The pay of the Superintendent in the City is now Rs 100-10-150+25 conveyanc allowance The Comptroller who was consulted in the matter has stated that the pay of the Octroi Superintendent may be fixed at Rs 100-10-150-25/2-250 p.m. plus Rs 25/- conveyance allowance to facilitate the posting of the officers of the Revenue Department, whenever necessary This arrangement will also facilitate the interchange of officers viz , the Revenue Officer and the Personal Assistant in the City Municipality Having regard to the facts stated above, the pay of the Octroi Superintendent will be fixed at Rs 100-10-150-25/2-250 plus Rs 25 conveyance allowance

allowance per mensem ~~They further~~

4 direct that a cash security of not less than Rs 500/- from the Cashier and reasonable security from others who handle cash should be invariably taken and that transfers from the Octroi Department to the other Departments in the Municipality may also be effected, whenever necessary

5 The Municipal Commissioner is requested to submit very early for the approval of Government a statement showing the allocation of the Octroi Superintendent and the establishment in the revised scales of pay

necessary provision to meet the extra cost will be made in the Budget of the year for 1941-42

14/10/41

Secretary to Government,
Law Department

To

The Municipal Commissioner, Bangalore City through the President, with a proposition statement,

The Revenue Commissioner in Mysore -do-

The Comptroller to Government --do--

Accounts Form 11

Finl 209]

(*Vide* Art. 71 M C A. C

STATEMENT OF PROPOSITION

Name of Office to which the Proposition

Government orders sanctioning present Establishment		Nature of Charge							
		Present Scale							
		No	Designation	Pay			Average Cost	No	Designation
				Minimum	Rate of Increase	Maximum			
No	Date								
			Octroi estt						
		1	Superintendent	100+25 CA	10	150+25 CA	133 3/8+25	1	Superintendent
		1	Head clerk	50	2	60	57 1/2	1	Head Clerk
		1	Examiner	40	2	60	47 1/2	1	Examiner
		1	Cashier Clerk	25	1	40	33 3/4	1	Cashier
		4	Clerks	25	1	40	135	4	Clerks
								1	Daffedars
								1	Railway octroi Chief Inspect
		1	Assistant Inspector	35+5 CA		35+5 CA	40	2	Assistant Inspectors
		1	— Do —	30+5 CA	—	30+5 CA	35		
		1	Head Pargastey	20+5 CA	—	20+5 CA	25	1	Head pargastey
		1	— Do —	18+5 CA	—	18+5 CA	23	1	— Do —
		4	pargastics	15	—	15	60	4	pargastics
		18	+ Do —	10	1	12	126 129	12	pargastics
		6	Mutsaddies	20	—	20	120	6	Mutsaddies
		8	Do —	18	—	18	144	8	— Do —
		14	— Do —	15	—	15	210	25	— Do
		3	peons	14	—	14	42	3	peons
		6	peons	13	—	13	78	6	— D —
		25	— Do —	12	—	12	300	25	Do —
							-	6	Do —
			Toll estt						
		1	Assistant Inspector	30+5	-	30+5	35	1	Toll Assistant Inspect
		22	peons allowance Re 1/ each	12	Febry 28 Months	12	264 — 78	22	peons 10 allowances
1 empty		2	Female searchers	12	—	12	24	2	Female searchers
		4	Detectives	15+3		15+3	72	4	Detectives
		1	Tobacco Inspector	30+5		30+5 CA	35	1	Tobacco Asst Insp
							2143-00		
			Total						

NOTE—To be prepared in duplicate and forwarded through the Controller in Mysore and should be follow

Appendices and Forms.)

R REVISION OF ESTABLISHMENT

ates Octroi and Toll Posts of the Bangalore City Municipality

WD 01792—GPB—5 000—17-8

ed Scale				Proposition						Orders of Sanctioning Authority
	Pay		Average Cost	Permanent		Temporary				
				Increase per month	Decrease per month	Increase per month		Decrease per month		
inimum	Rate of Increase	Maximum		Amount	Amount	Period	Amount	Period	Amount	
			113 1/3	60						As per Verification
0-10+	150 - 25 / 2 + 25	250	170 / +25	40 5/8						Original 2146
	2	60	57 1/2							Increase 68
	2	50	47 1/2							Decrease 2633 78
	2	50	47 1/2	13 3/4						Total proposed 2755
	1	40	138							Existing 2146
	-	14	14	14	-	-	-			Net increase per month Rs 60
			42 7/9	42 7/9						720
	2	50 + SCA	42 1/4	42 1/4						ye
	2	50 + 6 years SCA	84 1/2 / 84 1/2 + 10 CA	19 1/2	19 4/9					Assistant C
	1	30 + SCA	28 1/3 / 28 + 2 3/3 SCA	5 3/4	-					Asst 30/7/41
	1	25 + SCA	23 3/4 / 23 3/4 + 2 SCA	5 3/4	5 1/3	-	-	-	-	
	1	20	17 5/8 / 17 5/8	17 5/8	17 3/4	-				
	1	17 -	20 1/2 / 20 1/2 / 17 5/8	15 5/8	15 1/4	-				
	1	30	140 / 140	20	52 1/2	-	-			
		25	186 3/4 / 190	42 3/4	46	-				
		20	158 3/4 / 158 3/4	24 8 3/4	258 3/4	-				
	-	16	42							Original -
	-	13	78							Increase -
	-	12	300							Total
	-	10	60	60						Decrease
	2	50 + SCA	42 1/4 / 42 1/4	12 1/4						Total proposed
	-	12	264		78					" existing
		112	264							Net increase
		75+3								
		0+								

...ouration statement, if the proposal involves additional expenditure

(2691 4 9 (626 10

Proceedings of the Government of H H the Maharaja of Mysore

Read -

Correspondence ending with letter No A1-289/39 dated 20-1-1941 from the Municipal Commissioner, Bangalore City, forwarding for sanction proposals for the revision of the scales of pay of the establishment of the Octroi Department of the City Municipality

ORDER NO

Dated, Bangalore, the

The present scales of pay of the establishment of the Octroi Department of the Bangalore City Municipality were fixed in the year 1922, i e , more than 19 years ago While forwarding the audited accounts of the Octroi Department on the occurrence of a defalcation, the Comptroller urged the necessity of revising the scales of pay of the said establishment so that the leakage from this source of reverue and defalcations might be minimised Accordingly the Municipal Commissioner who was requested to forward proposals in this behalf has submitted for sanction the Resolution of the Municipal Council with a proposition statement revising the scales of pay of the Octroi Department and the establishment, resulting in an extra expenditure of Rs 609/- per mensem or Rs 7,308/- per annum, the extra cost being due to the increase in the staff and to the fixing of the time scale of pay to them He has proposed the abolition of the monthly Toll Allowance of Re 1/- that is now being given to 78 peons of the said department)

Government consider that the proposed increase in pay and prospects is justified by the growth in revenue from this source, consequent on the expansion of the City in various directions during the last two decades and are accordingly pleased to sanction the proposals of the Municipal Council in this behalf both in regard to the increase in the staff and their pay

with the modifications as suggested by the Comptr as shown in the annexed statement

As regards the Octroi Superintendent it is necessary to have an officer of sufficient status having regard to the large jurisdiction in the city and the responsibilities involved therein It is ascertained that in the Civil and Military Station where the income is said to be less than half the income of the city in this behalf, the pay of the Octroi Superintendent is fixed at Rs 150-10-200 + 50 C A. The pay of the Superintendent in the City is now Rs 100-10-150+25 C A The Comptroller who was consulted in the matter has stated that the pay of the Octroi Superintendent may be fixed at Rs 100-10-150-25/2-250 plus 25 C A to facilitate the posting of officers of the Revenue Department wherever necessary. Having regard to the facts stated above, Government the pay of the Octroi Superintendent will be fixed at Rs 100-10-150-25/2-250 plus 25 C A per mensem

This arrangement will also facilitate the exchange between the Rev officer and the personal Asstt in the city mlfy

A cash security of not less than Rs.500/- from the Cashier and reasonable security from each of those who handle cash should be invariably taken

Transfers from the Octroi Department to the other Departments in the Municipality may also be effected whenever necessary

[This revision will take effect from 1st July 1941]

The Municipal Commissioner is requested to submit very early for the approval of Government a statement showing the allocation of Pay of the Octroi Superintendent and the establishment in the revised scales of pay

22/8/41

Secretary to Government,
Law Department

To

The Municipal Commissioner, Bangalore City,
with a sanctioned proposition statement

Revenue Commissioner in Mysore

Comptroller to Government, with a stt